

2019
REGISTERED COMPANY NUMBER: 177372 (Scotland)
REGISTERED CHARITY NUMBER: SC013885

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Skye & Lochalsh Council for Voluntary Organisations

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Skye & Lochalsh Council for Voluntary Organisations

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for the Year Ended 31 March 2019

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Skye & Lochalsh Council for Voluntary Organisations

Report of the Trustees for the Year Ended 31 March 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Skye & Lochalsh Council for Voluntary Organisations objects are the advancement of citizenship and community development within Highland including:

- a. The promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities;
- b. Rural and urban development and regeneration; and
- c. Such other similar charitable purposes and the company from time to time determines.

ACHIEVEMENT AND PERFORMANCE

Skye & Lochalsh Council for Voluntary Organisations are core funded by the Highland Third Sector Interface (HTSI) to deliver services that support the Third Sector Interface Common Services Framework. In order to measure performance, the HTSI have used standardised performance indicators since March 2015. These measures were changed in October 2018 to facilitate a more qualitative measurement of performance, we however, continued to use the original indicators in addition to the new measurements to facilitate analysis over a 4-year period.

Overall SLCVO achieved 58% of TSI Common Framework indicators, a 25% decrease from 2018/19. This decrease is mainly due to a reduction in the proactive support of volunteering (Outcome 1) and social enterprises (Outcome 2), driven by funding uncertainties and subsequent loss of expert consultancy services. Support of third sector groups (Outcome 3) reached peak performances with a 90% achievement of targets and Third Sector participation in community planning remaining constant at 100% achievement (Outcome 4). 519 episodes of support were provided in comparison to 628 the previous year:

- Outcome 1a: More people have increased opportunity and enthusiasm to volunteer. 183 episodes of support provided in 2018/19 (274 in 2017/18);
- Outcome 1b: Volunteer involving organisations are better able to recruit, manage and retain volunteers. 27 episodes of support provided in 2018/19 (58 in 2017/18);
- Outcome 2: Social Enterprise develops and grows. 31 episodes of support provided in 2018/19 (40 in 2017/18);
- Outcome 3: Third sector organisations are well governed and managed to deliver quality outcomes. 278 episodes of support provided in 2018/19 (256 in 2017/18); and
- Outcome 4: Third Sector organisations feel better connected and are able to influence and contribute to public policy. 100% of targets completed.

We continued to participate in Community Partnership meetings and local forums to facilitate third sector input, attending 43 meetings and forums including:

- Skye, Lochalsh and Wester Ross Community Partnership
- Skye, Lochalsh and Wester Ross CLD Practitioners group,
- Skye and Lochalsh Health Housing and Social Care Forum,
- Skye and Lochalsh Drug and Alcohol Forum,
- Skye and Lochalsh Mental Health and well-being forum,
- Lochalsh third Sector Youth Forum,
- Skye Youth Forum
- NHS24 work stream
- Sir Lewis Ritchie Out of Hours Steering Group
- NHS Highland Hospital Redesign Steering Group
- NHS Highland First Responders Work Stream
- NHS Highland Community Beds Work Stream
- NHS Third Sector Funding Changes
- Portree Medical Centre North Skye Community Assessment Service

ACHIEVEMENT AND PERFORMANCE

We developed and co-ordinated 23 opportunities for the third sector to come together and feed into Community Planning processes including:

- Working with Portree Medical Centre to bring together third sector health and social care organisations to develop closer links and referral processes from GPs. This is part of the North Skye Community Assessment Service being developed by Portree Medical Practice. We facilitated a third sector and practitioner workshop to engage groups with the service and look at what is required to enhance it. Part of the session was the mapping of third sector providers, the results of which will go on ALISS and have been collated into a small directory for use by the GP surgery;
- Facilitating third sector involvement in focus groups for NHS 24 to find out why people do not use the service, why people do not trust the service and to start to improve understanding of the service;
- Working with NHS Highland, Scottish Ambulance Service, local emergency services and first responders to help promote community first responder schemes and encourage volunteers;
- Ensuring local third sector providers of health and social care services are aware of and involved in the NHS Highland Funding change process including working with the HTSI to enable local participation activities and representation at Highland events; and
- Bringing together third sector youth work organisations to established a Youth Work Practitioners Forum for the Lochalsh area. Groups include the Lochalsh Youth Trust, Highlife Highland, Kyle and Lochalsh Trust, Lochalsh Leisure Centre and Christian Outlook on Lochalsh and Skye and Lochalsh Counselling Care. The forum held their first workshop in January and participants have signed-up to a Youth Work Development Plan of capacity building and participation.

We continued to develop our befriending service with support from Highland Hospice and were commissioned by Green Health Highland to map green health provision in Skye, Lochalsh and Wester Ross.

FINANCIAL REVIEW

Financial position

Although HTSI Core funding increased by £5,653, to support the expansion of Skye & Lochalsh Council for Voluntary Organisation new delivery area of Wester Ross in accordance with their delivery areas, overall, we saw a deficit of £11,501 this is a consequence of:

- Reducing income generating services including the cessation of Community Toolkit licensing, income loss for rents received, consultancy work, desk top publishing and photocopying services;
- Reduction in donations, specifically in relation to the community foodbank which became an independents organisation in November 2018; and
- Outstanding creditors falling within one year.

Reserves policy

The Directors have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. They have taken into consideration the uncertainty of funding beyond March 2019, the reliance of its members on its services and the need to retain sufficient funds to remain operational whilst alternative funding is sourced in the event of core funding being withdrawn or substantially reduced.

At the balance sheet date, the company's free reserves are £69,031, its Tangible Fixed Assets are £54,303, Restricted funds £2,196 and Designated funds £61,500.

Skye & Lochalsh CVO Board recognised income generating and membership services need to be reviewed. This will be completed as part of SLCVO's full operation review in 2018/19

Skye & Lochalsh Council for Voluntary Organisations

Report of the Trustees
for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

R Liley resigned from position as Trustee on the 29 November 2018 after a year of being in position. M G Taylor was appointed as Trustee on the 19th July 2018 and resigned on the 20 May 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

177372 (Scotland)

Registered Charity number

SC013885

Registered office

Tigh Lisigarry
Bridge Road
Portree
Isle of Skye
IV51 9ER

Trustees

P A Urquhart
C Pearson
J Towers
G Higgins
Ms J Batters
J Gordon
R Liley - resigned 29.11.18
Dr D Van Ruitenbeek
M G Taylor - appointed 19.07.18

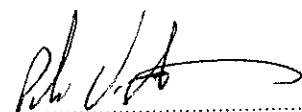
Company Secretary

Ms J D Bertenshaw

Independent examiner

Jacqueline Smith CPFA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on 23 September 2019 and signed on its behalf by:


.....
P A Urquhart - Trustee

Independent Examiner's Report to the Trustees of
Skye & Lochalsh Council for Voluntary Organisations

I report on the accounts for the year ended 31 March 2019 set out on pages five to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

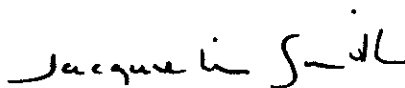
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jacqueline Smith CPFA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
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Date: 17th September 2019

Skye & Lochalsh Council for Voluntary Organisations

Statement of Financial Activities
for the Year Ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	69,230	236	-	69,466	65,335
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.		4,510	7,000	-	11,510	21,578
Other trading activities	3	3,054	-	-	3,054	2,383
Investment income	4	<u>358</u>	<u>-</u>	<u>-</u>	<u>358</u>	<u>85</u>
Total		77,152	7,236	-	84,388	89,381
EXPENDITURE ON						
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.		<u>86,177</u>	<u>7,877</u>	<u>1,835</u>	<u>95,889</u>	<u>102,592</u>
NET INCOME/(EXPENDITURE)		(9,025)	(641)	(1,835)	(11,501)	(13,211)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>141,200</u>	<u>2,837</u>	<u>54,494</u>	<u>198,531</u>	<u>211,742</u>
TOTAL FUNDS CARRIED FORWARD		<u>132,175</u>	<u>2,196</u>	<u>52,659</u>	<u>187,030</u>	<u>198,531</u>

The notes form part of these financial statements

Skye & Lochalsh Council for Voluntary Organisations

Balance Sheet
At 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS						
Tangible assets	9	1,644	-	52,659	54,303	56,578
CURRENT ASSETS						
Debtors	10	1,244	-	-	1,244	2,751
Cash at bank and in hand		<u>134,925</u>	<u>2,196</u>	<u>-</u>	<u>137,121</u>	<u>143,230</u>
		136,169	2,196	-	138,365	145,981
CREDITORS						
Amounts falling due within one year	11	(5,638)	-	-	(5,638)	(4,028)
NET CURRENT ASSETS		<u>130,531</u>	<u>2,196</u>	<u>-</u>	<u>132,727</u>	<u>141,953</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132,175</u>	<u>2,196</u>	<u>52,659</u>	<u>187,030</u>	<u>198,531</u>
NET ASSETS		<u>132,175</u>	<u>2,196</u>	<u>52,659</u>	<u>187,030</u>	<u>198,531</u>
FUNDS	13					
Unrestricted funds					132,175	141,200
Restricted funds					2,196	2,837
Endowment funds					<u>52,659</u>	<u>54,494</u>
TOTAL FUNDS					<u>187,030</u>	<u>198,531</u>

The notes form part of these financial statements

Skye & Lochalsh Council for Voluntary Organisations

Balance Sheet - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

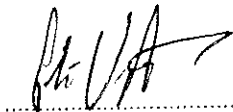
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on23 September 2019..... and were signed on its behalf by:



.....
P A Urquhart - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 25% on reducing balance and 15% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Memberships and donations	2,616	5,638
Grants	<u>66,850</u>	<u>59,697</u>
	<u>69,466</u>	<u>65,335</u>

Grants received, included in the above, are as follows:

	31.3.19	31.3.18
	£	£
NHS Highland	1,500	-
HTSI Core	<u>65,350</u>	<u>59,697</u>
	<u>66,850</u>	<u>59,697</u>

3. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
DTP and photocopying	588	1,600
Room hire and services	2,466	743
Sale of laptops	-	<u>40</u>
	<u>3,054</u>	<u>2,383</u>

4. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	<u>358</u>	<u>85</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	<u>2,275</u>	<u>2,577</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

	31.3.19	31.3.18
	£	£
Trustees' expenses	<u>1,068</u>	<u>828</u>

Trustee expenses in respect of travel were paid as follows:

1. C Pearson £132.75
2. J Towers £20.70
3. G Higgins £713.40
4. J Batters £201.60

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.3.19	31.3.18
<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	61,796	3,539	-	65,335
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	13,078	8,500	-	21,578
Other trading activities	2,383	-	-	2,383
Investment income	<u>85</u>	<u>-</u>	<u>-</u>	<u>85</u>
Total	77,342	12,039	-	89,381
EXPENDITURE ON				
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	<u>91,399</u>	<u>9,320</u>	<u>1,873</u>	<u>102,592</u>
Total	91,399	9,320	1,873	102,592
NET INCOME/(EXPENDITURE)	(14,057)	2,719	(1,873)	(13,211)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	155,257	118	56,367	211,742
TOTAL FUNDS CARRIED FORWARD	<u>141,200</u>	<u>2,837</u>	<u>54,494</u>	<u>198,531</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings & equip £	Computer equipment £	Totals £
COST				
At 1 April 2018 and 31 March 2019	<u>90,223</u>	<u>28,609</u>	<u>5,560</u>	<u>124,392</u>
DEPRECIATION				
At 1 April 2018	35,934	28,080	3,800	67,814
Charge for year	<u>1,804</u>	<u>31</u>	<u>440</u>	<u>2,275</u>
At 31 March 2019	<u>37,738</u>	<u>28,111</u>	<u>4,240</u>	<u>70,089</u>
NET BOOK VALUE				
At 31 March 2019	<u>52,485</u>	<u>498</u>	<u>1,320</u>	<u>54,303</u>
At 31 March 2018	<u>54,289</u>	<u>529</u>	<u>1,760</u>	<u>56,578</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	405	2,751
Other debtors	210	-
Tax	<u>629</u>	<u>-</u>
	<u>1,244</u>	<u>2,751</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Bank loans and overdrafts (see note 12)	3,053	-
Trade creditors	-	156
Social security and other taxes	-	1,272
Other creditors	445	104
Accrued expenses	<u>2,140</u>	<u>2,496</u>
	<u>5,638</u>	<u>4,028</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

12. LOANS

An analysis of the maturity of loans is given below:

	31.3.19 £	31.3.18 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>3,053</u>	<u>-</u>

13. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General	128,863	(9,195)	(61,500)	58,168
Toolkit	12,337	170	-	12,507
Designated: Contingency	<u>-</u>	<u>-</u>	<u>61,500</u>	<u>61,500</u>
	141,200	(9,025)	-	132,175
Restricted funds				
Neighbours and friends project	-	1,696	-	1,696
Foodbank project	2,337	(2,337)	-	-
Mental Health & Well-being forum	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
	2,837	(641)	-	2,196
Endowment funds				
Taigh Lisigarry	<u>54,494</u>	<u>(1,835)</u>	<u>-</u>	<u>52,659</u>
TOTAL FUNDS	<u>198,531</u>	<u>(11,501)</u>	<u>-</u>	<u>187,030</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	76,982	(86,177)	(9,195)
Toolkit	<u>170</u>	<u>-</u>	<u>170</u>
	77,152	(86,177)	(9,025)
Restricted funds			
Neighbours and friends project	5,000	(3,304)	1,696
Foodbank project	236	(2,573)	(2,337)
Liberty project	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	7,236	(7,877)	(641)
Endowment funds			
Taigh Lisigarry	<u>-</u>	<u>(1,835)</u>	<u>(1,835)</u>
TOTAL FUNDS	84,388	(95,889)	(11,501)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General	147,491	(18,628)	128,863
Toolkit	<u>7,766</u>	<u>4,571</u>	<u>12,337</u>
	155,257	(14,057)	141,200
Restricted Funds			
HIE(CED) Computers and videoconferencing equipment	118	(118)	-
Foodbank project	-	2,337	2,337
Mental Health & Well-being forum	<u>-</u>	<u>500</u>	<u>500</u>
	118	2,719	2,837
Endowment funds			
Taigh Lisigarry	<u>56,367</u>	<u>(1,873)</u>	<u>54,494</u>
TOTAL FUNDS	<u>211,742</u>	<u>(13,211)</u>	<u>198,531</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	71,146	(89,774)	(18,628)
Toolkit	<u>6,196</u>	<u>(1,625)</u>	<u>4,571</u>
	77,342	(91,399)	(14,057)
Restricted funds			
Neighbours and friends project	5,001	(5,001)	-
Foodbank project	3,538	(1,201)	2,337
Liberty project	2,000	(2,000)	-
Mental Health & Well-being forum	500	-	500
HTSP Training	1,000	(1,000)	-
HIE(CED) Computers and videoconferencing equipment	<u>-</u>	<u>(118)</u>	<u>(118)</u>
	12,039	(9,320)	2,719
Endowment funds			
Taigh Lisigarry	<u>-</u>	<u>(1,873)</u>	<u>(1,873)</u>
TOTAL FUNDS	<u>89,381</u>	<u>(102,592)</u>	<u>(13,211)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General	147,491	(27,823)	(61,500)	58,168
Toolkit	7,766	4,741	-	12,507
Designated: Contingency	-	-	61,500	61,500
Restricted funds				
HIE(CED) Computers and videoconferencing equipment	118	(118)	-	-
Neighbours and friends project	-	1,696	-	1,696
Mental Health & Well-being forum	-	500	-	500
	118	2,078	-	2,196
Endowment				
Taigh Lisigarry	56,367	(3,708)	-	52,659
TOTAL FUNDS	<u>211,742</u>	<u>(24,712)</u>	<u>-</u>	<u>187,030</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	148,128	(175,951)	(27,823)
Toolkit	6,366	(1,625)	4,741
	154,494	(177,576)	(23,082)
Restricted funds			
Neighbours and friends project	10,001	(8,305)	1,696
Foodbank project	3,774	(3,774)	-
Liberty project	2,000	(2,000)	-
Mental Health & Well-being forum	500	-	500
HTSP Training	1,000	(1,000)	-
Liberty project	2,000	(2,000)	-
HIE(CED) Computers and videoconferencing equipment	-	(118)	(118)
	19,275	(17,197)	2,078
Endowment funds			
Taigh Lisigarry	-	(3,708)	(3,708)
TOTAL FUNDS	<u>173,769</u>	<u>(198,481)</u>	<u>(24,712)</u>

13. MOVEMENT IN FUNDS - continued

Transfers between funds

£61,500 has been transferred from the General fund to a Designated fund in respect of the following contingencies:

1. £15,000 for redundancy
2. £34,000 for 6 months staff costs
3. £5,500 for 6 months office running costs
4. £7,000 for rental of office equipment

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

Skye & Lochalsh Council for Voluntary Organisations

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Memberships and donations	2,616	5,638
Grants	<u>66,850</u>	<u>59,697</u>
	69,466	65,335
Other trading activities		
DTP and photocopying	588	1,600
Room hire and services	2,466	743
Sale of laptops	<u>-</u>	<u>40</u>
	3,054	2,383
Investment income		
Deposit account interest	358	85
Charitable activities		
Toolkit syndication fees	170	6,196
Rents received	4,200	5,032
Consultancy	-	1,850
Training	140	-
Grants	<u>7,000</u>	<u>8,500</u>
	<u>11,510</u>	<u>21,578</u>
Total incoming resources	84,388	89,381
EXPENDITURE		
Charitable activities		
Wages	65,280	53,988
Social security	2,597	2,165
Pensions	2,694	1,876
Rates and water	154	-
Insurance	770	888
Light and heat	1,499	1,418
Telephone	2,251	2,121
Post, stationery and computer supplies	1,707	2,093
Advertising	220	438
Sundries	135	284
Travel and subsistence	2,799	3,299
Repairs and renewals	507	165
Consultancy fees	-	15,420
Rental of office equipment	2,160	2,364
Training and conference costs	483	541
Licences and subscriptions	548	372
Food	1,100	909
Liberty project	2,000	-
Carried forward	86,904	88,341

This page does not form part of the statutory financial statements

Skye & Lochalsh Council for Voluntary Organisations

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19	31.3.18
	£	£
Charitable activities		
Brought forward	86,904	88,341
Donations	1,116	-
Freehold property	1,804	1,804
Fixtures and equipment	31	187
Computer equipment	440	586
Bank interest and charges	8	15
Credit card charges	<u>32</u>	<u>32</u>
	90,335	90,965
Support costs		
Governance costs		
Trustees' expenses	1,068	828
Accountancy fees	2,692	3,288
Companies House filing fee	-	13
Management costs	415	3,740
Consultancy fees	1,379	3,723
Licences and subscriptions	<u>-</u>	<u>35</u>
	<u>5,554</u>	<u>11,627</u>
Total resources expended	95,889	102,592
	<u> </u>	<u> </u>
Net expenditure	<u>(11,501)</u>	<u>(13,211)</u>

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